



SCHOOL DISTRICTS' TRAVEL EXPENDITURES

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2003-89
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Office Of The
State Auditor Of Missouri
Claire McCaskill

September 2003

School Districts Accountability for Travel Expenditures May Be Questionable

The State Auditor's Office has audited the travel expenditures for public school districts in Missouri. School districts spent approximately \$30 million on travel during fiscal year ended June 30, 2002 according to the Annual Secretary of the Board Report (ASBR). This review of 207 (40%) of the 524 school districts included \$24 million (80%) of the total \$30 million spent on travel expenditures. The State Auditor requested travel expenditures for school board members and officials and employees of the district. (See page 10)

Accountability of school travel expenditures is questioned as only half of the schools selected for our review could report travel expenditures in the detail originally requested. Some of the school districts that completed the initial request indicated that their accounting system did not have this information in the detail requested and that many files and records had to be reviewed to provide such detail. Many other schools indicated additional time and cost would be involved in order to provide the detail of the initial request and as a result, a follow-up request was later sent to applicable school districts requesting travel expenditure information in a different format. (See page 11) The schools that satisfied the follow-up request submitted a report summarizing the travel expenditures detailed by the methodology used by the school district along with a written statement describing how the methodology used provided accountability for the travel costs incurred.

The reporting styles (travel detailed by buildings, programs, various staff positions, etc) used by school districts displays travel expenditures in various formats. It is unclear how the various reporting styles used by school districts ensure the overall accountability for travel costs. School district officials would be able to better monitor the travel expenditures that pertain to conference/seminar registration fees, mileage expense, commercial transportation, lodging, meals, etc. if additional tracking was performed. During difficult budgetary times, additional accountability of travel costs would help a school district better monitor and account for travel costs.

As many school districts' accounting systems were apparently not designed to allow for consistency and comparability among schools, more accountability is necessary. Given the \$30 million spent on school district travel, the DESE and the individual school districts should ensure higher accountability standards for travel expenditures incurred.

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YELLOW SHEET

SCHOOL DISTRICTS' TRAVEL EXPENDITURES

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CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Bob Holden, Governor
and
Dr. D. Kent King, Commissioner
Department of Elementary and Secondary Education
Jefferson City, MO 65102

We have audited the travel expenditures for the public school districts in Missouri. The scope of this audit included, but was not necessarily limited to, the year ended June 30, 2002. The objectives of this audit were to:

1. Determine if school district officials have procedures in place to properly account for travel expenditures.
2. Review the travel expenditures reported by school districts for reasonableness.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures we considered necessary in the circumstances. In this regard, we reviewed various reports, written policies and procedures, and other pertinent documents and talked with various personnel of the school districts.

Our audit was limited to the specific matters described above and was based on selective procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

This report presents the results of our audit of school districts' travel expenditures.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

April 17, 2003 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
In-Charge Auditor:	Becky Webb
Staff Auditor:	Nicki E. Russell, CPA

SCHOOL DISTRICTS' TRAVEL EXPENDITURES EXECUTIVE SUMMARY

Results

School districts spent approximately \$30 million on travel during fiscal year ended June 30, 2002 according to data reported on the Annual Secretary of the Board Report (ASBR). Accountability of school travel expenditures is questioned as only 50% of the school districts selected for our review could report travel expenditures in the detail originally requested. The average travel expenditure per resident pupil for the school districts selected in our review was approximately \$30 ranging from \$4 to \$513. Of these school districts 82% spent between \$10 and \$89 per resident pupil. In addition, 22 school districts did not provide the information requested and the City of St. Louis School District did not have an ASBR available to publicly view on the Department of Elementary and Secondary Education (DESE) web site for either 2001 or 2002.

Background

According to the *Missouri Financial Accounting Manual* published by DESE, school districts account for travel expenditures using the object codes 6343 – 6349. The definition for object code 6343 in the *Missouri Financial Accounting Manual*, includes travel expenditures for transportation, meals, hotel, conference registration fees, and other expenses associated with staff traveling on business.

The State Auditor requested travel expenditures for school board members and officials and employees of the district. See Appendix I for the initial request sent to selected school districts. A follow-up request was later sent to applicable school districts requesting travel information in a different format. See Appendix II for the follow-up letter sent to applicable school districts.

Travel is Reported on the Annual Secretary of the Board Report

The travel expenditures for fiscal year ended June 30, 2002 are estimated at approximately \$30 million for all school districts. School districts reported \$26 million of travel expenditures on the Annual Secretary of the Board Report (ASBR) for fiscal year ending June 30, 2002. The ASBR figures were obtained from the DESE web site in December 2002. At that date, fifty school districts did not have a fiscal year 2002 ASBR available to publicly view on the DESE web site. As a result we used the fiscal year ended June 30, 2001 ASBR travel expenditures for those fifty school districts. This review of 207 (40%) of the 524 school districts included \$24 million (80%) of the total \$30 million spent on travel expenditures.

School Districts Accountability for Travel Expenditures May Be Questionable

School districts that completed the initial request were able to report their travel expenditures in the detail requested. However, some of these school districts indicated that their accounting system did not have this information in the detail requested and that many files and records had to be reviewed to provide such detail. Many other school districts indicated additional time and cost would be involved in order to provide the detail of the initial request and as a result, were

sent a follow-up request. The school districts that satisfied the follow-up request submitted a report summarizing the travel expenditures detailed by the methodology used by the school district along with a written statement describing how the methodology used provided accountability for the travel costs incurred. The information provided to the State Auditor of the reported travel expenditures was scanned for reasonableness. However, a determination of whether the school districts were following the written guidelines was not made.

The reporting styles (travel detailed by buildings, programs, various staff positions, etc) used by school districts displays travel expenditures in various formats. It is unclear how the various reporting styles used by school districts ensure the overall accountability for travel costs. School district officials would be able to better monitor the travel expenditures that pertain to conference/seminar registration fees, mileage expense, commercial transportation, lodging, meals, and other if additional tracking was performed. During difficult budgetary times, additional accountability of travel costs would help a school district better monitor and account for travel costs.

While it is important for a school district to remain a leader in the development of its students, school districts must also determine if the travel expenditure benefits the overall educational purpose. School districts need to ensure that accountability standards are established for travel expenditures incurred.

Differences appear between the amounts reported on the ASBR and to the State Auditor

Appendix III includes a listing of the amounts reported by school districts on the ASBR and to the State Auditor, with several differences occurring. Some of the school districts selected did not have an ASBR available to view on the DESE web site for fiscal year 2002, therefore the travel amount listed on the 2001 ASBR was used in Appendix III. Expected differences arose because we requested the school districts selected in our review to report travel expenditures for 2002.

In addition, explanations for other differences may include, but are not limited to the following:

- an incorrect travel amount may have been reported either on the ASBR or to the State Auditor;
- the travel reported to the State Auditor may include other object or function codes than what was reported on the ASBR;
- the travel reported on the ASBR may include amounts that did not pertain to the request.

These differences and explanations highlight the difficulty for school districts to consistently account for travel expenditures, as well as hinder any useful comparisons of travel expenditures among school districts.

School districts are authorized to spend monies on professional development

In addition to monies being spent for travel expenditures, information obtained from DESE required school districts to spend approximately \$17 million from the incidental fund on

professional development for fiscal year ended June 30, 2002. The description for function code 2214, otherwise known as professional development is defined in the *Missouri Financial Accounting Manual* as:

“those activities designed to contribute to the professional development of staff members during the time of their service to the school system. Those expenditures made to meet the requirements of Section 160.530, RSMo, to allocate at least one percent (1%) of current year basic formula apportionment AND expend 75% of that 1% in the year received for professional development meeting the objectives of a professional development plan which meets the objectives of a board approved school improvement plan.”

It is unclear how school districts should account for travel expenditures relating to professional development. According to DESE officials they monitor expenditure function code 2214 to ensure portions of the current year appropriation between the minimum annual requirement and 1% are monitored and the proper carry forward amount is available to expend for any school district authorized professional development use in future years. However, DESE does not collect expenditure data to the level required to determine if there are any travel expenditures associated with professional development that are not included in the total travel expenditures in account codes 6343-6349. Each school district is to determine how travel to and from any professional development function should be coded. If school districts have travel to and from a professional development function included in meeting the objective of the school improvement plan, then the travel should be coded to professional development code 2214, otherwise the travel expenditure should be coded to travel code 6343.

To maintain better accountability of travel costs for professional development, additional guidelines are needed in the *Missouri Financial Accounting Manual* as how to account for professional development travel.

Majority of School Districts Satisfied the Requirements of the Request for Travel Expenditure Information

Table 1.1 summarizes the school districts responses. Appendix IV lists the various responses received from school districts.

Table 1.1: Summary of All Responses

Response Description:	Number of School Districts	
	Percentage	
Provided Information Requested in Letter Dated Jan. 7th	105	50%
Provided Information Requested in Letter Dated Jan. 24th	58	28%
Sub-Total	163	78%
Provided Some of the Information Requested	22	11%
Did Not Provide the Information Requested	22	11%
Total	207	100%

The 105 school districts that provided information requested in the January 7, 2003 letter were able to present the travel expenditure information with the amount of cost associated for in state and out of state travel detailed by the following: conference/seminar registration fees, mileage expense, commercial transportation, lodging, meals, and other. The 58 school districts that provided the travel expenditure information requested in the January 24, 2003 letter submitted a detail or summary travel cost report plus a written statement of the methodology used by the school district to account for travel costs. The school districts that provided some of the requested information either submitted a detailed or summary travel cost report or a written statement of accountability for travel costs; but did not fulfill both requirements of the January 24, 2003 letter. Other school districts did not submit information that met the requirements of the request or simply did not respond to our request for public information.

Table 1.2 lists the 22 school districts that did not provide the information requested.

Table 1.2: School Districts that did not Provide the Information Requested

County	School District
Bates	Hume R-VIII
Bollinger	Leopold R-III
Caldwell	Cowgill R-VI
Callaway	Fulton 58
Cass	East Lynne 40
Clay	Liberty 53
	North Kansas City 74
Cole	Jefferson City
Dekalb	Union Star R-II
Grundy	Laredo R-VII
Holt	Craig R-III
Jackson	Raytown C-2
Miller	Eldon R-I
Polk	Bolivar R-I
St. Charles	Ft. Zumwalt R-II
St. Louis	Riverview Gardens
Scott	Scott Co. R-IV
	Sikeston R-VI
	Kelso C-7
Texas	Licking R-VIII
Washington	Kingston K-14
	Potosi R-III

As many school districts' accounting systems were apparently not designed to allow for consistency and comparability among school districts, more accountability is necessary. Given the \$30 million spent on school district travel, the DESE and the individual school districts should ensure higher accountability standards for travel expenditures incurred.

SCHOOL DISTRICTS' TRAVEL EXPENDITURES OBJECTIVES, SCOPE AND METHODOLOGY

Objectives

The objectives of this report were to 1) determine if school district officials have procedures in place to properly account for travel expenditures; and 2) review the travel expenditures reported by school districts for reasonableness.

Scope

A total of 207 school districts, from the 522 school districts and 2 special school districts in the state of Missouri, were selected to review the travel expenditures and policies set by the school district for fiscal year ending June 30, 2002.

Methodology

The 207 school districts were selected for review based on information submitted by the school district to the Department of Elementary and Secondary Education (DESE) in the Annual Secretary to the Board Report (ASBR).

We obtained the 2000-2001 and 2001-2002 general fund expenditures and travel expenditures available for all 522 school districts and 2 special school districts in Missouri from the DESE web applications – ASBR. We also obtained the number of prior year (2001-2002) resident pupils for each school district from the *Missouri School Directory 2002-2003* published by DESE. This information was sorted by the following methods in numerical order from highest to lowest:

- Schedule of travel expenditures for school year 2000-2001 and 2001-2002;
- Schedule of percentage of travel expenditures compared to total general fund expenditures for school year 2000-2001 and 2001-2002;
- Schedule of percentage change in travel expenditures from school year 2000-2001 to 2001-2002;
- Schedule of travel expenditure cost per resident pupil for school year 2000-2001 and 2001-2002.

A total of 206 school districts were selected by combining information from the above schedules. The final school district was selected because the school did not have an ASBR posted for either year.

The following considerations were made during the selection process.

- As of December 2002, 50 school districts did not have an ASBR available to publicly view for the year 2001-2002 on the DESE web application, and as a result, the total general fund expenditures and the travel expenditures for these 50 school districts for

year 2001-2002 was not obtained. However, 20 of these 50 school districts were selected for our review based on their 2000-2001 data.

- The travel expenditures from the ASBR's combine object code 6343 and 6349. According to the DESE *Missouri Financial Accounting Manual*, object code 6343 is defined as "Travel – Expenditures for transportation, meals, hotel, conference registration fees, and other expenses associated with staff traveling on business for the LEA. Payments for per diem in lieu of reimbursements for subsistence (room and board) also are charged here." Object code 6349 is defined as "Other Transportation Services – Transportation services other than those classified above. School bus titles, licenses, inspections and delivery charges not included in the cost of the vehicle."

Our review of school district travel focused on money spent on travel for school board members, officials, and employees of the district. While, this review did not pertain to object code 6349, we used the travel amount posted to the ASBR in our process to select the school districts for further review.

- The *Missouri School Directory 2002-2003* lists the prior year pupils (2001-2002). The number of 2001-2002 resident pupils was used in the travel dollar per pupil for both school years 2000-2001 and 2001-2002. We assumed the number of resident pupils would not fluctuate greatly from year to year. We also did not use the total pupil count (resident plus non-resident). For consistency purposes we used the resident pupil count.

The 207 school districts reviewed were sent a letter dated January 7, 2003, (Appendix I) which requested information under the Sunshine Law, §610.010 et seq. RSMo. This request pertained to money being spent on travel expenditures for fiscal year ended June 30, 2002.

Table 2.1 is a summary of the responses the State Auditor received from the initial request. The State Auditor received a response from 82 of the 207 school districts. Responses to this letter were received between January 10 and April 17, 2003.

Table 2.1: Summary of Responses to Initial Request

Response Description	Number of School Districts	Percentage
Responded & Provided Requested Detail	82	40%
Responded After Follow-Up (Second) Request	122	59%
Total Responded	204	99%
Did not Respond	3	1%
Total	207	100%

The overwhelming response to our initial request was that many of the school districts accounting systems were not designed to account for each specific category identified in our request, but may have travel expenditures broken out in some other manner. Additionally, we were informed that more time would be needed to gather the data and some districts indicated significant costs would be incurred and billed to satisfy our request. The purpose of our review

was not to create such an extensive burden, but rather to determine how much school districts expend for travel, how school districts account for travel and what type of travel is incurred. Therefore, we determined a follow-up letter streamlining our request was needed.

A follow-up letter dated January 24, 2003 (Appendix II) was sent to the 122 school districts who did not provide the requested detail of the January 7, 2003 letter.

Table 2.2 below, summarizes the responses received from our follow-up request. There were 58 school districts that received a follow-up letter and fulfilled the requirements of the second request. Additionally, 23 other school districts completed and submitted the initial request after the follow-up request was mailed.

Table 2.2: Summary of Responses to Follow-Up (Second) Request

Response Description	Number of School Districts	Percentage
Responded & Provided Requested Information	58	47%
Satisfied Jan. 7 th 's Request after Sending Second Request	23	19%
Responded & Provided Some of the Requested Information	22	18%
Did Not Provide the Requested Information	19	16%
Total School Districts Sent Second Request	122	100%

We reviewed the schedules, reports, and travel expenditure amounts the various school districts provided to the State Auditor's Office to determine if the data appeared reasonable. We also reviewed the statement of the methodology used by the school districts to account for travel expenditures.



CLAIRE C. McCASKILL
Missouri State Auditor

January 7, 2003

Dear Superintendent:

I am writing to request public information under the Sunshine Law, § 610.010 et seq. RSMo. Please provide this office with the following information relating to money spent by your school district on travel for the fiscal year ended June 30, 2002.

In State Travel:

- Conference/Seminar Registration Fees
- Mileage Expense
- Commercial Transportation
- Lodging
- Meals
- Other

Out of State Travel:

- Conference/Seminar Registration Fees
- Mileage Expense
- Commercial Transportation
- Lodging
- Meals
- Other

This request only pertains to money spent on travel for school board members and officials and employees of the district and not money spent for student travel.

Should you have any questions concerning this request, please call Becky Webb of my office at (573) 751-4213.

Sincerely,

Claire C. McCaskill
 State Auditor

CCM/sr



CLAIRE C. McCASKILL
Missouri State Auditor

January 24, 2003

Dear Superintendent:

RE: Follow-up on Travel Expenditure Request

Thank you for responding to our previous request for public information under the Sunshine Law, §610.010 et seq. RSMo. Responses from various districts indicate that most accounting systems do not provide this detail but may have travel expenditures broken out in some other manner. Additionally, we were informed that more time would be needed to gather the data and some districts indicated significant costs would be incurred and billed. Our intent was not to create such an extensive burden, but rather to determine how school districts account for travel and what type of travel is incurred.

As a result, we are still requesting that you provide us with the travel expenditure information for the fiscal year ended June 30, 2002. However, we will accept this information summarized by whatever code, function, program, etc. the school district uses, together with an explanation on how such methodology provides accountability for travel costs. Again, this request only pertains to money spent on travel for school board members, officials and employees of the district and not money spent for student travel. **Please respond to this request in writing by February 7, 2003.**

We trust this modification will reduce your research time. Should you have any questions concerning this request, please call me or Nicki Russell at (573) 751-4213.

Sincerely,

Claire C. McCaskill
State Auditor

Becky Webb
Tax Rate Supervisor

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
SCHEDULE OF TRAVEL EXPENDITURES
YEAR ENDED JUNE 30, 2002

County	School District Name	Resident Pupils	Reported on the ASBR	Reported to the State Auditor	Amount Per Pupil
Adair	Kirksville R-III	2,346	\$119,678	\$119,678	\$51.01
Audrain	Mexico 59	2,553	107,940	92,381	36.19
Barry	Exeter R-VI	297	11,230	9,206	31.00
	Shell Knob 78	222	20,674	17,601	79.28
	Monett R-I	1,975	111,487	125,835	63.71
Barton	Liberal R-II	536	50,174	43,895	81.89
Bates	Hume R-VIII	146	8,541	30,585	209.49
Benton	Cole Camp R-I	754	48,651	26,979	35.78
Bollinger	Leopold R-III	226	6,286	6,223	27.54
Boone	Sturgeon R-V	471	41,518	12,682	26.93
	Columbia 93	16,241	670,237	544,321	33.52
	East Buchanan Co. C-1	740	71,948	65,936	89.10
Buchanan	Buchanan Co. R-IV	406	23,852	23,516	57.92
	St. Joseph	11,713	130,720	130,720	11.16
	Poplar Bluff R-I	4,688	140,849	116,618	24.88
Butler	Twin Rivers R-X	1,055	74,471	74,471	70.59
	Cowgill R-VI	57	5,901 *	NP *	103.53
	Polo R-VII	373	36,947	27,648	74.12
Caldwell	Kingston 42	40	4,685	4,685	117.13
	New Bloomfield R-III	701	10,371	54,903	78.32
	Fulton 58	2,343	176,105	159,448	68.05
Camden	Camdenton R-III	3,999	131,239	131,239	32.82
	Climax Springs R-IV	225	25,554	10,399	46.22
Cape Girardeau	Jackson R-II	4,567	168,091	168,091	36.81
Carroll	Hale R-I	163	14,730	16,086	98.69
	Norborne R-VIII	211	19,336	17,324	82.10
	Raymore-Peculiar R-II	4,442	122,819	150,825	33.95
Cass	Sherwood Cass R-VIII	928	61,031	56,470	60.85
	East Lynne 40	156	2,332	887	5.69
	Harrisonville R-IX	2,287	85,162	83,373	36.46
	Belton 124	4,640	131,245	131,245	28.29
Chariton	Keytesville R-III	192	13,045	21,909	114.11
	Salisbury R-IV	568	45,608	44,179	77.78
Christian	Nixa R-II	3,813	83,576	82,542	21.65
	Ozark R-VI	3,682	141,148 *	105,735 *	28.72
Clark	Wyaconda C-1	36	6,946	9,623	267.31
	Revere C-3	38	6,602	6,395	168.29

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
SCHEDULE OF TRAVEL EXPENDITURES
YEAR ENDED JUNE 30, 2002

County	School District Name	Resident Pupils	Reported on the ASBR	Reported to the State Auditor	Amount Per Pupil
Clay	Clark Co. R-I	1,118	40,405	14,580	13.04
	Excelsior Springs 40	3,306	122,607	122,607	37.09
	Liberty 53	7,016	216,343	497,575	70.92
	North Kansas City 74	16,974	1,026,211	785,658	46.29
Cole	Jefferson City	8,284	194,365	36,203	4.37
Cooper	Blackwater R-II	132	3,092	4,589	34.77
	Prairie Home R-V	163	3,813	6,824	41.87
Dade	Lockwood R-I	332	34,544	6,226	18.75
Davies	Pattonsburg R-II	193	17,638 *	20,554 *	106.50
	Gallatin R-V	572	47,100	45,560	79.65
	Tri-County R-VII	206	34,356	19,141	92.92
DeKalb	Maysville R-I	715	113,005	113,005	158.05
	Union Star R-II	178	12,718	NP	71.45
	Stewartsville C-2	306	8,983	19,535	63.84
Dunklin	Malden R-I	1,096	85,094	85,094	77.64
	Clarkton C-4	367	16,392	6,661	18.15
Franklin	Franklin Co. R-II	182	4,080	16,820	92.42
	Union R-XI	3,091	78,657	78,657	25.45
	Washington	3,832	156,907	156,907	40.95
Gentry	King City R-I	372	33,683	29,919	80.43
	Stanberry R-II	350	35,461	25,426	72.65
	Albany R-III	531	43,243	16,057	30.24
Greene	Willard R-II	3,142	105,837	105,837	33.68
	Walnut Grove R-V	337	24,210	6,448	19.13
	Springfield R-XII	24,356	393,069	659,735	27.09
	Fair Grove R-X	1,028	46,331	23,893	23.24
Grundy	Pleasant View R-VI	54	4,903	5,598	103.67
	Laredo R-VII	46	7,780 *	NP *	169.13
Harrison	South Harrison Co. R-II	799	78,888	65,866	82.44
Henry	Shawnee R-III	59	505	1,879	31.85
	Clinton	1,973	117,017	71,806	36.39
Holt	Craig R-III	153	27,934	NP	182.58
	Mound City R-II	287	19,286	8,322	29.00
Howard	New Franklin R-I	429	38,206	26,584	61.97
Howell	Howell Valley R-I	213	17,949	8,334	39.13
	Mountain View-Birch Tree R-III	1,335	103,576	89,296	66.89
	West Plains R-VII	2,020	158,734	135,192	66.93

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
SCHEDULE OF TRAVEL EXPENDITURES
YEAR ENDED JUNE 30, 2002

County	School District Name	Resident Pupils	Reported on the ASBR	Reported to the State Auditor	Amount Per Pupil
Jackson	Fort Osage R-I	4,909	110,998	110,998	22.61
	Blue Springs R-IV	12,661	222,481	215,534	17.02
	Lee's Summit R-VII	14,519	654,687	487,828	33.60
	Hickman Mills C-1	7,548	388,407	381,014	50.48
	Raytown C-2	8,544	451,878	210,247	24.61
	Grandview C-4	4,151	159,968	158,314	38.14
	Lone Jack C-6	458	7,203	19,537	42.66
	Independence 30	11,322	632,360 *	317,937 *	28.08
	Kansas City 33	36,540	1,191,159	1,003,447	27.46
Jasper	Jasper Co. R-V	490	68,391	68,918	140.65
	Carthage R-IX	3,634	243,714	205,977	56.68
	Webb City R-VII	3,661	104,083 *	69,004 *	18.85
	Joplin R-VIII	7,231	202,635 *	121,810 *	16.85
Jefferson	Northwest R-I	7,533	158,510	158,510	21.04
	Hillsboro R-III	3,517	137,807	86,885	24.70
	Sunrise R-IX	349	10,785	10,445	29.93
	Fox C-6	11,066	113,080 *	149,369 *	13.50
	Desoto 73	2,885	101,084	223,131	77.34
Johnson	Kingsville R-I	284	13,668	12,658	44.57
	Johnson Co. R-VII	607	47,097	23,329	38.43
	Knob Noster R-VIII	1,899	67,845	66,202	34.86
	Warrensburg R-VI	3,101	134,343	134,343	43.32
Laclede	Gasconade C-4	120	2,828	6,546	54.55
	Lebanon R-III	4,069	121,843	124,711	30.65
Lafayette	Odessa R-VII	2,315	298,869	105,549	45.59
Lawrence	Miller R-II	653	67,927	33,676	51.57
	Aurora R-VIII	2,073	88,360	88,306	42.60
Lincoln	Troy R-III	4,674	128,763	44,096	9.43
Linn	Brookfield R-III	1,218	107,534	101,751	83.54
Livingston	Southwest Livingston Co. R-I	258	17,836	17,836	69.13
	Chillicothe R-II	1,981	72,408	72,408	36.55
McDonald	McDonald Co. R-I	3,346	238,254	112,848	33.73
Macon	Macon Co. R-IV	154	5,731	17,745	115.23
Madison	Fredericktown R-I	1,881	82,608 *	89,465 *	47.56
Marion	Hannibal 60	3,617	139,631	118,651	32.80
Mercer	Princeton R-V	368	37,971	37,971	103.18
Miller	Eldon R-I	2,033	101,397	101,397	49.88

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
 SCHEDULE OF TRAVEL EXPENDITURES
 YEAR ENDED JUNE 30, 2002

County	School District Name	Resident Pupils	Reported on the ASBR	Reported to the State Auditor	Amount Per Pupil
Moniteau	Moniteau Co. R-V	60	6,639	1,198	19.97
	Moniteau Co. R-VI	574	46,388	33,769	58.83
Monroe	Middle Grove C-1	37	3,124	2,222	60.05
	Holliday C-2	55	2,729	6,660	121.09
	Madison C-3	289	9,262	13,906	48.12
Montgomery	Montgomery Co. R-II	1,378	85,622 *	83,609 *	60.67
New Madrid	New Madrid Co. R-I	1,790	89,941 *	38,532 *	21.53
Newton	Neosho R-V	4,119	66,053	40,542	9.84
Nodaway	Nodaway-Holt R-VII	280	29,032	24,764	88.44
	North Nodaway Co. R-VI	264	52,919 *	36,184 *	137.06
	Maryville R-II	1,375	84,079 *	92,121 *	67.00
	South Nodaway Co. R-IV	222	17,762	15,239	68.64
Osage	Osage Co. R-I	248	18,981	13,781	55.57
	Osage Co. R-II	674	51,848	44,776	66.43
Ozark	Bakersfield R-IV	346	34,354	44,514	128.65
	Lutie R-VI	196	24,594	12,078	61.62
Pemiscot	Hayti R-II	946	40,178	40,015	42.30
Perry	Perry Co. 32	2,251	72,775	57,513	25.55
	Altenburg 48	155	3,447	1,695	10.94
Pettis	Pettis Co. R-V	439	15,197	20,570	46.86
	Sedalia 200	4,125	165,131	165,131	40.03
Phelps	Rolla 31	4,028	215,000	191,663	47.58
Pike	Pike Co. R-III	548	102,367	96,600	176.28
Platte	West Platte Co. R-II	689	23,957	19,453	28.23
	Platte Co. R-III	2,148	127,162	70,458	32.80
	Park Hill	9,171	271,167	133,939	14.60
Polk	Bolivar R-I	2,351	218,396	186,542	79.35
	Pleasant Hope R-VI	923	22,345	21,129	22.89
Pulaski	Waynesville R-VI	5,166	257,570	155,872	30.17
Randolph	Renick R-V	132	17,061	11,219	84.99
	Higbee R-VIII	215	16,539	16,539	76.93
	Moberly	2,134	111,258	112,138	52.55
Ray	Stet R-XV	92	9,147	9,489	103.14
Reynolds	Centerville R-I	85	8,572	10,087	118.67
	Lesterville R-IV	265	18,552	18,463	69.67
Ripley	Naylor R-II	387	38,072	15,502	40.06
St. Charles	Ft. Zumwalt R-II	17,281	296,215	98,220	5.68

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
SCHEDULE OF TRAVEL EXPENDITURES
YEAR ENDED JUNE 30, 2002

County	School District Name	Resident Pupils	Reported on the ASBR	Reported to the State Auditor	Amount Per Pupil
St. Francois	Francis Howell R-III	18,649	117,943	117,943	6.32
	Wentzville R-IV	6,407	110,335	76,563	11.95
	St. Charles R-VI	6,085	127,661	127,661	20.98
	Farmington R-VII	3,569	159,756	110,868	31.06
	North St. Francois Co. R-I	3,092	165,502	160,692	51.97
St. Louis	Central R-III	1,792	78,591 *	82,502 *	46.04
	Hazelwood	18,941	550,560	550,560	29.07
	Ferguson-Florissant R-II	11,906	576,357	321,366	26.99
	Pattonville R-III	6,440	232,893 *	158,002 *	24.53
	Rockwood R-VI	21,633	716,427 *	477,965 *	22.09
	Kirkwood R-VII	5,122	167,128	162,729	31.77
	Lindbergh R-VIII	5,316	202,510	139,190	26.18
	Mehlville R-IX	11,913	246,197	210,234	17.65
	Parkway C-2	20,130	1,112,180 *	557,608 *	27.70
	Clayton	2,418	165,616	112,929	46.70
	Hancock Place	1,800	60,783	44,168	24.54
	Ladue	3,228	297,426	245,361	76.01
	Maplewood-Richmond Heights	1,113	145,312	86,597	77.81
	Normandy	5,831	228,888	228,888	39.25
	Ritenour	6,299	185,931 *	212,683 *	33.76
	Riverview Gardens	7,716	322,352 *	269,881 *	34.98
	University City	4,307	180,751	180,751	41.97
	Webster Groves	4,142	92,111	92,111	22.24
	Specl. Sch. Dst. St. Louis Co.	1,373	712,138	705,557	513.88
Saline	Malta Bend R-V	147	11,784	11,784	80.16
	Gilliam C-4	50	2,085	2,872	57.44
	Slater	398	26,844	26,844	67.45
Scotland	Gorin R-III	63	6,000	6,008	95.37
	Scotland Co. R-I	632	50,887	51,503	81.49
Scott	Chaffee R-II	574	38,305	34,155	59.50
	Scott Co. R-IV	984	45,531	45,531	46.27
	Sikeston R-VI	3,789	141,054	NP	37.23
Stoddard	Kelso C-7	129	5,372	6,391	49.54
	Richland R-I	428	40,491	27,399	64.02
	Bloomfield R-XIV	804	89,442	34,503	42.91
Stone	Hurley R-I	309	15,556	16,851	54.53
	Galena R-II	520	31,421	30,091	57.87

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
 SCHEDULE OF TRAVEL EXPENDITURES
 YEAR ENDED JUNE 30, 2002

County	School District Name	Resident Pupils	Reported on the ASBR	Reported to the State Auditor	Amount Per Pupil
Sullivan	Reeds Spring R-IV	2,065	64,204	114,690	55.54
	Milan C-2	686	52,311	34,302	50.00
	Newtown-Harris R-III	118	26,299	26,299	222.87
Taney	Taneyville R-II	286	11,648	18,162	63.50
	Branson R-IV	2,944	232,874	244,574	83.08
	Hollister R-V	1,152	70,288	51,018	44.29
Texas	Mark Twain R-VIII	47	1,671	4,762	101.32
	Success R-VI	115	12,702	10,124	88.03
	Licking R-VIII	766	4,644	22,980	30.00
Vernon	Cabool R-IV	849	73,652	31,242	36.80
	Nevada R-V	2,533	73,870	95,402	37.66
	Bronaugh R-VII	220	20,057	21,592	98.15
Washington	Sheldon R-VIII	190	12,393	19,041	100.22
	Kingston K-14	832	81,798	NP	98.31
	Potosi R-III	2,396	85,203	85,203	35.56
Wayne	Clearwater R-I	1,139	127,036	64,980	57.05
Webster	Marshfield R-I	2,773	83,381	NP	30.07
	Seymour R-II	888	62,559	47,553	53.55
Wright	Norwood R-I	400	26,374	26,208	65.52
	Mountain Grove R-III	1,567	140,781	99,186	63.30
	Manes R-V	66	3,829	7,156	108.42
City of St. Louis	St. Louis City	42,154	0 *	1,271,280 *	30.16
	Totals	656,719	24,538,923	21,327,061	\$32.48

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
SCHEDULE OF TRAVEL EXPENDITURES
YEAR ENDED JUNE 30, 2002

Note:

The number of resident pupils has been provided for school size comparison only. The Amount Per Pupil was calculated using the expenditure information reported to the State Auditor. If a school district did not respond to our request for public information or did not provide the dollar amount to the State Auditor, the expenditure information reported on the ASBR was used.

In addition to the expected differences noted in the asterisk tick mark below, explanations for other differences may include, but are not limited to the following: an incorrect travel amount may have been reported either on the ASBR or to the State Auditor; the travel reported to the State Auditor may include other object or function codes than what is reported on the ASBR; or the travel reported on the ASBR may include amounts that do not pertain to the request.

* These school districts did not have an ASBR available to view on the DESE web site for fiscal year ending June 30, 2002. Therefore, the travel amount reported on the ASBR for fiscal year 2001 was used in our review for these school districts. Expected differences arose because we requested the school districts selected in our review to report travel expenditures for fiscal year 2002. In addition, the St. Louis City School District did not have an ASBR available to view for fiscal year 2001 or 2002.

NP No travel dollar amount was provided by the school district.

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
SCHEDULE OF SCHOOL DISTRICT RESPONSES TO THE STATE AUDITOR
YEAR ENDED JUNE 30, 2002

County	School District Name	Provided the Information in the Detail Requested in the Letter Dated:		Provided Some of the Information Requested	Did Not Provide the Information Requested
		January 7th	January 24th		
Adair	Kirksville R-III	X			
Audrain	Mexico 59		X		
Barry	Exeter R-VI	X			
	Shell Knob 78		X		
	Monett R-I	X			
Barton	Liberal R-II	X			
Bates	Hume R-VIII				X
Benton	Cole Camp R-I	X			
Bollinger	Leopold R-III				X
Boone	Sturgeon R-V	X			
	Columbia 93		X		
	East Buchanan Co. C-1	X			
Buchanan	Buchanan Co. R-IV		X		
	St. Joseph		X		
	Poplar Bluff R-I		X		
Butler	Twin Rivers R-X	X			
	Cowgill R-VI				X
	Polo R-VII	X			
Caldwell	Kingston 42			X	
	New Bloomfield R-III		X		
	Fulton 58				X
Camden	Camdenton R-III	X			
	Climax Springs R-IV	X			
Cape Girardeau	Jackson R-II		X		
Carroll	Hale R-I	X			
	Norborne R-VIII	X			
Cass	Raymore-Peculiar R-II		X		
	Sherwood Cass R-VIII		X		
	East Lynne 40				X
Chariton	Harrisonville R-IX	X			
	Belton 124			X	
	Keytesville R-III	X			
Christian	Salisbury R-IV		X		
	Nixa R-II	X			
Clark	Ozark R-VI		X		
	Wyaconda C-1			X	
	Revere C-3	X			

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
SCHEDULE OF SCHOOL DISTRICT RESPONSES TO THE STATE AUDITOR
YEAR ENDED JUNE 30, 2002

County	School District Name	Provided the Information in the Detail Requested in the Letter Dated:		Provided Some of the Information Requested	Did Not Provide the Information Requested
		January 7th	January 24th		
	Clark Co. R-I	X			
Clay	Excelsior Springs 40		X		
	Liberty 53				X
	North Kansas City 74				X
Cole	Jefferson City				X
Cooper	Blackwater R-II	X			
	Prairie Home R-V	X			
Dade	Lockwood R-I			X	
Daviess	Pattonsburg R-II	X			
	Gallatin R-V	X			
	Tri-County R-VII	X			
DeKalb	Maysville R-I	X			
	Union Star R-II				X
	Stewartsville C-2	X			
Dunklin	Malden R-I		X		
	Clarkton C-4	X			
Franklin	Franklin Co. R-II	X			
	Union R-XI		X		
	Washington		X		
Gentry	King City R-I			X	
	Stanberry R-II		X		
	Albany R-III	X			
Greene	Willard R-II		X		
	Walnut Grove R-V	X			
	Springfield R-XII			X	
	Fair Grove R-X	X			
Grundy	Pleasant View R-VI	X			
	Laredo R-VII				X
Harrison	South Harrison Co. R-II	X			
Henry	Shawnee R-III	X			
	Clinton		X		
Holt	Craig R-III				X
	Mound City R-II	X			
Howard	New Franklin R-I	X			
Howell	Howell Valley R-I	X			
	Mountain View-Birch Tree R-III	X			
	West Plains R-VII	X			

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
 SCHEDULE OF SCHOOL DISTRICT RESPONSES TO THE STATE AUDITOR
 YEAR ENDED JUNE 30, 2002

County	School District Name	Provided the Information in the Detail Requested in the Letter Dated:		Provided Some of the Information Requested	Did Not Provide the Information Requested
		January 7th	January 24th		
Jackson	Fort Osage R-I	X			
	Blue Springs R-IV		X		
	Lee's Summit R-VII		X		
	Hickman Mills C-1		X		
	Raytown C-2				X
	Grandview C-4			X	
	Lone Jack C-6	X			
	Independence 30			X	
	Kansas City 33		X		
Jasper	Jasper Co. R-V	X			
	Carthage R-IX		X		
	Webb City R-VII		X		
	Joplin R-VIII		X		
Jefferson	Northwest R-I		X		
	Hillsboro R-III	X			
	Sunrise R-IX		X		
	Fox C-6	X			
	Desoto 73		X		
Johnson	Kingsville R-I		X		
	Johnson Co. R-VII	X			
	Knob Noster R-VIII	X			
	Warrensburg R-VI	X			
Laclede	Gasconade C-4	X			
	Lebanon R-III	X			
Lafayette	Odessa R-VII	X			
Lawrence	Miller R-II	X			
	Aurora R-VIII			X	
Lincoln	Troy R-III	X			
Linn	Brookfield R-III			X	
Livingston	Southwest Livingston Co. R-I	X			
	Chillicothe R-II		X		
McDonald	McDonald Co. R-I	X			
Macon	Macon Co. R-IV	X			
Madison	Fredericktown R-I	X			
Marion	Hannibal 60		X		
Mercer	Princeton R-V	X			
Miller	Eldon R-I				X

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
SCHEDULE OF SCHOOL DISTRICT RESPONSES TO THE STATE AUDITOR
YEAR ENDED JUNE 30, 2002

County	School District Name	Provided the Information in the Detail Requested in the Letter Dated:		Provided Some of the Information Requested	Did Not Provide the Information Requested
		January 7th	January 24th		
Moniteau	Moniteau Co. R-V	X			
	Moniteau Co. R-VI	X			
Monroe	Middle Grove C-1	X			
	Holliday C-2	X			
	Madison C-3	X			
Montgomery	Montgomery Co. R-II		X		
New Madrid	New Madrid Co. R-I	X			
Newton	Neosho R-V	X			
Nodaway	Nodaway-Holt R-VII	X			
	North Nodaway Co. R-VI		X		
	Maryville R-II	X			
	South Nodaway Co. R-IV			X	
Osage	Osage Co. R-I	X			
	Osage Co. R-II		X		
Ozark	Bakersfield R-IV	X			
	Lutie R-VI		X		
Pemiscot	Hayti R-II			X	
Perry	Perry Co. 32	X			
	Altenburg 48	X			
Pettis	Pettis Co. R-V	X			
	Sedalia 200	X			
Phelps	Rolla 31	X			
Pike	Pike Co. R-III			X	
Platte	West Platte Co. R-II	X			
	Platte Co. R-III	X			
	Park Hill		X		
Polk	Bolivar R-I				X
	Pleasant Hope R-VI			X	
Pulaski	Waynesville R-VI		X		
Randolph	Renick R-V	X			
	Higbee R-VIII		X		
	Moberly		X		
Ray	Stet R-XV	X			
Reynolds	Centerville R-I	X			
	Lesterville R-IV	X			
Ripley	Naylor R-II	X			
St. Charles	Ft. Zumwalt R-II				X

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
SCHEDULE OF SCHOOL DISTRICT RESPONSES TO THE STATE AUDITOR
YEAR ENDED JUNE 30, 2002

County	School District Name	Provided the Information in the Detail Requested in the Letter Dated:		Provided Some of the Information Requested	Did Not Provide the Information Requested
		January 7th	January 24th		
St. Francois	Francis Howell R-III		X		
	Wentzville R-IV	X			
	St. Charles R-VI		X		
	Farmington R-VII	X			
	North St. Francois Co. R-I	X			
St. Louis	Central R-III	X			
	Hazelwood		X		
	Ferguson-Florissant R-II			X	
	Pattonville R-III		X		
	Rockwood R-VI		X		
	Kirkwood R-VII		X		
	Lindbergh R-VIII	X			
	Mehlville R-IX			X	
	Parkway C-2		X		
	Clayton		X		
	Hancock Place	X			
	Ladue		X		
	Maplewood-Richmond Heights	X			
	Normandy		X		
	Ritenour		X		
	Riverview Gardens				X
	University City	X			
	Webster Groves		X		
Saline	Speci. Sch. Dst. St. Louis Co.	X			
	Malta Bend R-V			X	
	Gilliam C-4	X			
Scotland	Slater			X	
	Gorin R-III		X		
Scott	Scotland Co. R-I	X			
	Chaffee R-II	X			
Stoddard	Scott Co. R-IV				X
	Sikeston R-VI				X
	Kelso C-7				X
	Richland R-I	X			
	Bloomfield R-XIV		X		
Stone	Hurley R-I	X			
	Galena R-II	X			

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
SCHEDULE OF SCHOOL DISTRICT RESPONSES TO THE STATE AUDITOR
YEAR ENDED JUNE 30, 2002

County	School District Name	Provided the Information in the Detail Requested in the Letter Dated:		Provided Some of the Information Requested	Did Not Provide the Information Requested
		January 7th	January 24th		
	Reeds Spring R-IV			X	
Sullivan	Milan C-2	X			
	Newtown-Harris R-III			X	
Taney	Taneyville R-II		X		
	Branson R-IV		X		
	Hollister R-V	X			
	Mark Twain R-VIII	X			
Texas	Success R-VI	X			
	Licking R-VIII				X
	Cabool R-IV	X			
Vernon	Nevada R-V	X			
	Bronaugh R-VII	X			
	Sheldon R-VIII	X			
Washington	Kingston K-14				X
	Potosi R-III				X
Wayne	Clearwater R-I		X		
Webster	Marshfield R-I			X	
	Seymour R-II			X	
Wright	Norwood R-I	X			
	Mountain Grove R-III	X			
	Manes R-V	X			
City of St. Louis	St. Louis City		X		
	Totals	105	58	22	22

SCHOOL DISTRICTS' TRAVEL EXPENDITURES
SCHEDULE OF SCHOOL DISTRICT RESPONSES TO THE STATE AUDITOR
YEAR ENDED JUNE 30, 2002

School Districts Provided the Information Requested:

School districts that provided travel expenditure information in the detail requested in the letter dated January 7, 2003 are considered "Honor Roll" school districts. These school districts provided the travel expenditure information detailed by conference/seminar registration fees, mileage expense, commercial transportation, lodging, meals, and other for both in state travel and out of state travel as requested.

As noted in other parts of this report, responses to our letter dated January 7, 2003 indicated that many of the school districts' accounting systems were not designed to account for each specific category identified in our request but may have travel expenditures broken out in some other manner. We determined a follow-up letter was needed and streamlined our request.

School districts that provided travel expenditure information in the detail requested in the letter dated January 24, 2003 satisfied the follow-up request by submitting travel information summarized by whatever code, function, program, etc. the school district used, together with an explanation on how such methodology provides accountability for travel costs.

School Districts Provided Some of the Information Requested:

School districts partially satisfied the follow-up request, by submitting either a report summarizing the travel expenditures broken out by the methodology used by the school district or a written statement describing how the methodology used provides accountability for travel costs incurred. The follow-up request asked for both pieces of information. Therefore, these school districts partially satisfied the follow-up request.

School Districts Did Not Provide the Information Requested:

School districts did not satisfy the follow-up request as their response did not satisfy either requirement of the follow-up request or the school district did not respond to the request for public information.